

**Education Audit Appeals Panel
State of California**

Appeal of 2014-15 Audit Findings
2015-033, 2015-045 & 2015-046 by:

Inglewood Unified School District,

Appellant.

EAAP Case No. 17-17

OAH No. 2017100237

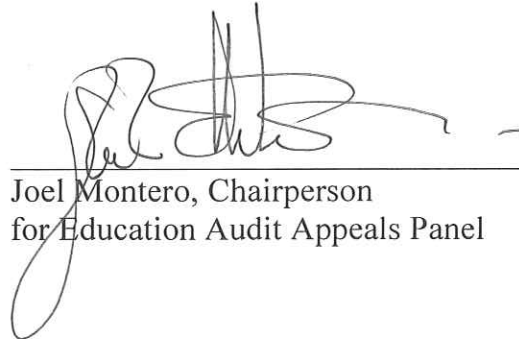
Decision

The Education Audit Appeals Panel has adopted the attached Stipulated Agreement of the parties as its Decision in the above-entitled matter.

Effective date: 2/24/2020.

IT IS SO ORDERED.

FEB. 24, 2020
Date



Joel Montero, Chairperson
for Education Audit Appeals Panel

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California Department of Finance
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10 BEFORE THE EDUCATION AUDIT APPEALS PANEL
11 FOR THE STATE OF CALIFORNIA
12

13 **In the Matter of the Audit Appeal of:**

14 **The 2014-15 Audit Findings 2015-033,**
15 **2015-045 and 2015-046 by INGLEWOOD**
16 **UNIFIED SCHOOL DISTRICT,**

17 Appellant,

18 v.

19 **CALIFORNIA STATE CONTROLLER,**

20 Respondent,

21 **CALIFORNIA DEPARTMENT OF**
22 **FINANCE,**

23 Intervenor.
24

OAH No. 2017100237

EAAP Case No. 17-17

**STIPULATION AND SETTLEMENT
AGREEMENT**

INTRODUCTION

25 Appellant Inglewood Unified School District (Appellant), Respondent Betty Yee,
26 California State Controller's Office (SCO), and Intervenor California Department of Finance
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1 (Finance) (collectively, the Parties) agree to a complete settlement of the above-captioned matter
2 as follows:

3 RECITALS

4 A. The SCO conducted an audit of the Appellant for the 2014-15 fiscal year, the results
5 of which were included in the final audit report issued on or about June 30, 2017. The audit
6 report included the Audit Findings noted below.

7 B. In Audit Finding 2015-033, the SCO determined that the Appellant misstated average
8 daily attendance (ADA) for the Second Principal Apportionment (P-2) and annual reporting
9 periods, resulting in an overstatement in the amount of apportionment the Appellant claimed from
10 the State in the amount of \$738,179.

11 C. In Audit Finding 2015-045, the SCO determined that the Appellant improperly
12 charged non-qualifying expenditures against the Common Core implementation program,
13 resulting in an overstatement in expenditures for the program in the amount of \$11,430.

14 D. In Audit Finding 2015-046, the SCO determined that the Appellant did not maintain
15 adequate documentation to support its Local Control Funding Formula unduplicated pupil counts
16 (UPC) of English Learners or pupils reported as eligible for free or reduced-price meals, resulting
17 in an overstatement in the amount of apportionment the Appellant claimed from the State in the
18 amount of \$1,579,088.

19 E. Appellant then timely filed a request for formal appeal of Audit Findings 2015-033,
20 2015-045 and 2015-046 (Appeal) pursuant to Education Code section 41344, subdivision (d),
21 instituting the Appeal before the Education Audit Appeals Panel (EAAP).

22 F. Finance intervened pursuant to Education Code section 41344.1, subdivision (b).

23 G. To avoid the cost and uncertainty of litigation, the Parties agree to completely resolve
24 this dispute on the terms and conditions described below.

25 AGREEMENT

26 For the purpose of completely settling and resolving the appeal of Audit Findings
27 2015-033, 2015-045, and 2015-046, the Parties agree:

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Dated: 1/7/2020

INGLEWOOD UNIFIED SCHOOL DISTRICT

By: Erika F. Torres
DR. ERIKA F. TORRES, ED.D.,
County Administrator for Inglewood
Unified School District

Dated: _____

DEPARTMENT OF FINANCE

By: _____
JEFF BELL
Program Budget Manager
Department of Finance

Dated: _____

OFFICE OF THE STATE CONTROLLER

By: _____
SCOTT MERRILL
Counsel for Hon. Betty Yee
State Controller

APPROVED AS TO FORM ONLY:

Dated: _____

XAVIER BECERRA
Attorney General of California
Jennifer M. Kim
Supervising Deputy Attorney General

By: _____
BENJAMIN G. DIEHL
Deputy Attorney General
Attorneys for Department of Finance

Dated: _____

By: _____
BENJAMIN GEVERCER
Olson Hagel & Fishburn, LLP
Attorneys for Inglewood Unified School
District

1 Dated: _____
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INGLEWOOD UNIFIED SCHOOL
DISTRICT

By: _____
DR. ERIKA F. TORRES, ED.D.,
County Administrator for Inglewood
Unified School District

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6 Dated: 16 DEC 19
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DEPARTMENT OF FINANCE

By: 
JEFF BELL
Program Budget Manager
Department of Finance

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11 Dated: _____
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OFFICE OF THE STATE CONTROLLER

By: _____
SCOTT MERRILL
Counsel for Hon. Betty Yee
State Controller

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14
15 *APPROVED AS TO FORM ONLY:*
16

17 Dated: _____
18

XAVIER BECERRA
Attorney General of California
Jennifer M. Kim
Supervising Deputy Attorney General

19 By: _____
20 BENJAMIN G. DIEHL
21 Deputy Attorney General
22 Attorneys for Department of Finance

23 Dated: _____
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BENJAMIN GEVERCER
Olson Hagel & Fishburn, LLP
Attorneys for Inglewood Unified School
District

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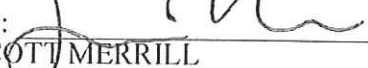
Dated: _____

DEPARTMENT OF FINANCE

By: _____
JEFF BELL
Program Budget Manager
Department of Finance

Dated: 12/20/19

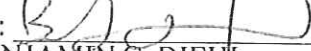
OFFICE OF THE STATE CONTROLLER

By: 
SCOTT MERRILL
Counsel for Hon. Betty Yee
State Controller

APPROVED AS TO FORM ONLY:

Dated: 1/13/2020

XAVIER BECERRA
Attorney General of California
Jennifer M. Kim
Supervising Deputy Attorney General

By: 
BENJAMIN G. DIEHL
Deputy Attorney General
Attorneys for Department of Finance

Dated: _____

By: _____
BENJAMIN GEVERCER
Olson Hagel & Fishburn, LLP
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District

1 Dated: _____
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INGLEWOOD UNIFIED SCHOOL
DISTRICT

3 By: _____
4 DR. ERIKA F. TORRES, ED.D.,
5 County Administrator for Inglewood
Unified School District

6 Dated: _____
7

DEPARTMENT OF FINANCE

8 By: _____
9 JEFF BELL
10 Program Budget Manager
11 Department of Finance

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OFFICE OF THE STATE CONTROLLER

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15 SCOTT MERRILL
16 Counsel for Hon. Betty Yee
17 State Controller


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XAVIER BECERRA
Attorney General of California
Jennifer M. Kim
Supervising Deputy Attorney General

22 By: _____
23 BENJAMIN G. DIEHL
24 Deputy Attorney General
25 Attorneys for Department of Finance

26 Dated: 1/10/2020
27

28 By: 
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District

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